

CERTIFICATE

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of  
**Fire District # 4**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2019; and (3) the  
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase					
<b>Fund</b>	<b>K.S.A.</b>				
General	0	5	60,700	54,845	
Debt Service	10-113				
Non-Budgeted Funds		6			
<b>Totals</b>		xxxxxxx	60,700	54,845	
Budget Summary		7			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2018 Total Assessed Valuation	

Assisted by:

\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

*David Hazeltine*  
*Theresa*  
*Kathy Linsner*  
*Joy E. Carlson*

Attest: Aug 29, 2018  
*Hollie D. Mahoy*  
County Clerk

Governing Body

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 51,969
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 51,969

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	7,015	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	360,359	
5b. Personal property 2017	-	354,269	
5c. Increase in personal property (5a minus 5b)	+	6,090	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		0	
7. Total valuation adjustment (sum of 4, 5c, 6)		13,105	
8. Total estimated valuation July, 1, 2018		8,946,128	
9. Total valuation less valuation adjustment (8 minus 7)		8,933,023	
10. Factor for increase (7 divided by 9)		0.00147	
11. Amount of increase (10 times 3)	+	\$ 76	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	52,045	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		52,045	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)	\$	1,091	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	53,136	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Fire District # 4  
McPherson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Comm Veh
General	51,969	2,606	46	191	53
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	51,969	2,606	46	191	53

County Treas Motor Vehicle Estimate 2,606

County Treas Recreational Vehicle Estimate 46

County Treas 16/20M Vehicle Estimate 191

County Treas Commercial Vehicle Tax Estimate 53

County Treas Watercraft Tax Estimate 19

MVT Factor 0.05015

RVT Factor 0.00089

16/20M Factor 0.00368

Comm Veh Factor 0.00102

Watercraft Factor 0.00037

Fire District # 4  
McPherson County

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Fire General	Capital Reserve	-	20,000	20,000	
	<b>Totals</b>	0	20,000	20,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	20,000	20,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	12,048	3,112	4,010
Receipts:			
Ad Valorem Tax	50,649	50,930	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	98	5	5
Motor Vehicle Tax	2,556	2,501	2,606
Recreational Vehicle Tax	55	55	46
16/20M Vehicle Tax	301	238	191
Commercial Vehicle Tax	52	52	53
Watercraft Tax		17	19
LAVTR			0
In Lieu of Taxes			
Donation - County	1,000		
Donation	500	2,200	
FEMA		4,000	
Interest on Idle Funds	249		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>55,460</b>	<b>59,998</b>	<b>2,920</b>
<b>Resources Available:</b>	<b>67,508</b>	<b>63,110</b>	<b>6,930</b>
Expenditures:			
Personnel		4,000	4,000
Contractual	16,004	12,000	12,000
Commodities	11,868	12,000	12,000
Capital Outlay	36,524	11,100	12,700
Trsf to Capital Reserve		20,000	20,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>64,396</b>	<b>59,100</b>	<b>60,700</b>
Unencumbered Cash Balance Dec 31	3,112	4,010	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	64,500	59,100	60,700
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	2.0%		
Amount of 2018 Ad Valorem Tax			



NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Fire District # 4**  
McPherson County

will meet on July 30, 2018 at 9:30 A.M. at 5th Floor Commission Room, 122 West Marlin, McPherson for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	64,396	6.195	59,100	6.193	60,700	54,845	6.131
Debt Service							
Non-Budgeted Funds	5,000						
Totals	69,396	6.195	59,100	6.193	60,700	54,845	6.131
Less: Transfers	0		20,000		20,000		
Net Expenditures	69,396		39,100		40,700		
Total Tax Levied	51,045		51,969		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,239,657		8,391,105		8,946,128		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Ron Hazelton  
Board Member

RESOLUTION NO. 2018 - 01

*A resolution expressing the property taxation policy of the Fire District # 4 governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Fire District # 4 exceeding the amount levied to finance the 2018 budget of the Fire District # 4, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fire District # 4 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 4 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2018 by the Fire District # 4 governing body, McPherson County, Kansas.

Fire District # 4 Governing Body

  
  
  
